

Statutory Instruments of Anguilla: 12/2023Gazette Dated: 26th May , 2023**TAX INFORMATION EXCHANGE (INTERNATIONAL CO-OPERATION) ACT, 2016****INTERNATIONAL TAX COMPLIANCE (CRS) (AMENDMENT) REGULATIONS, 2023**

Regulations made by the Executive Council under section 28 of the Tax Information Exchange (International Co-operation) Act, 2016 (Act No. 3/2016).

Interpretation

1. In these Regulations, the “principal Regulations” means the International Tax Compliance (CRS) Regulations, 2016 (R.A. 24/2016).

Amendment to Schedule 2

2. The principal Regulations is amended by deleting Schedule 2 and substituting the following—

“SCHEDULE 2
(Section 1)

PARTICIPATING JURISDICTIONS

For the purposes of the Standard, the following are participating jurisdictions—

No.	Jurisdiction of Competent Authority
1.	Albania
2.	Andorra
3.	Antigua and Barbuda
4.	Argentina
5.	Australia
6.	Austria
7.	Azerbaijan
8.	Belgium
9.	Brazil
10.	Canada
11.	Chile
12.	China (People’s Republic of)
13.	Colombia
14.	Cook Islands
15.	Costa Rica
16.	Croatia
17.	Curacao
18.	Cyprus ¹

¹Note by all the European Union Member States of the OECD and the European Union: The Republic of Cyprus is recognised by all members of the United Nations with the exception of Türkiye. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

Note by Türkiye: The information in this document with reference to « Cyprus » relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Türkiye recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Türkiye shall preserve its position concerning the “Cyprus issue”.

19. Czech Republic
 20. Denmark
 21. Ecuador
 22. Estonia
 23. Faroe Islands
 24. Finland
 25. France
 26. Germany
 27. Ghana
 28. Greece
 29. Greenland
 30. Grenada
 31. Hong Kong (China)
 32. Hungary
 33. Iceland
 34. India
 35. Indonesia
 36. Ireland
 37. Israel
 38. Italy
 39. Jamaica
 40. Japan
 41. Kazakhstan
 42. Korea
 43. Latvia
 44. Liechtenstein
 45. Lithuania
 46. Luxembourg
 47. Malaysia
 48. Maldives
 49. Malta
 50. Mauritius
 51. Mexico
 52. Monaco
 53. Netherlands
 54. New Zealand
 55. Nigeria
 56. Norway
 57. Pakistan
 58. Peru
 59. Poland
 60. Portugal
 61. Saint Lucia
 62. San Marino
 63. Saudi Arabia
 64. Seychelles
 65. Singapore
 66. Slovak Republic
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- 67. Slovenia
- 68. South Africa
- 69. Spain
- 70. Sweden
- 71. Switzerland
- 72. Türkiye
- 73. United Kingdom
- 74. Uruguay”.

Citation

3. These Regulations may be cited as the International Tax Compliance (CRS) (Amendment) Regulations, 2023.

Made by the Executive Council on the 26 day of May, 2023.


Dileeni Daniel-Selvaratnam
GOVERNOR OF ANGUILLA